

State of California
BOARD OF EQUALIZATION
USE FUEL TAX REGULATIONS

Regulation 1306. VENDOR.

Reference: Section 8610, Revenue and Taxation Code.

“Vendor” includes a service station dealer, a broker or distributor as defined under the Motor Vehicle Fuel License Tax Law, and a user who sells fuel to others. “Vendor” also includes any person who sells fuel delivered into the fuel tank of a motor vehicle through a pump equipped with a key-lock meter which he supplies when he retains ownership of the fuel until it is withdrawn and placed in the fuel tank, notwithstanding that the fuel is placed in the fuel tank by the user. “Vendor” does not include a commission agent who makes no sales of fuel to users on his own account, who sells fuel title to which remains in the agent’s principal until the fuel is delivered to the user, and who bills the user in the name, and on the invoice, of the principal for whom the agent sells the fuel. In such instances the agent’s principal is the vendor.

History: Effective October 17, 1959.

Amended October 22, 1975, effective November 29, 1975.